

EXHIBIT E

Summary of Segal Consulting Hours Worked and Fees Incurred

<u>Name</u>	<u>Title</u>	<u>Department</u>	<u>Hourly Billing Rate</u>	<u>Total Billed Hours</u>	<u>Total Compensation</u>
Bohlman, Katherine R.	Actuary Associate	Pension	\$320.00	15.80	\$5,056.00
Bridges, Geoffrey W.	Actuary	Pension	\$450.00	48.90	\$22,005.00
Clark, Melanie C.	Senior Health Consultant	Health	\$380.00	3.60	\$1,368.00
Janus, Paul J	Actuary	Health	\$420.00	36.60	\$15,372.00
Kovach, Patricia L.	Analyst	Health	\$250.00	23.20	\$5,800.00
Levy, Thomas	Senior Vice President	Pension	\$890.00	8.00	\$7,120.00
Libauskas, Jacob	Actuary	Pension	\$370.00	24.70	\$9,139.00
Nicholl, Kim M.	Senior Vice President	Pension	\$680.00	131.00	\$89,080.00
Nolan, James	Vice President & Actuary	Pension	\$400.00	1.80	\$720.00
Noonan, Mark J.	Vice President & Consulting Actuary	Health	\$550.00	0.90	\$495.00
Reusz, Dan	Senior Analyst	Pension	\$300.00	1.20	\$360.00
Strom, Matthew A.	Vice President & Actuary	Pension	\$530.00	39.90	\$21,147.00
Tabernacki, Patryk	Senior Analyst	Pension	\$290.00	33.50	\$9,715.00
Wohl, Stuart	Senior Vice President Regional Manager	Health	\$590.00	75.10	\$44,309.00
Sub-Total				444.20	\$231,686.00
Less 50% Discount on Non-working Travel Matter					(\$8,211.00)
Total:					\$223,475.00